



**GSSB** Global  
Sustainability  
Standards Board

Barbara Strozziiaan 336  
1083 HN Amsterdam  
The Netherlands  
[info@gssb.globalreporting.org](mailto:info@gssb.globalreporting.org)

## *Item 02 – Draft GSSB Work Program 2017-2019*

### **For GSSB approval**

---

**Date** 9 June 2016

---

**Meeting** 23 June 2016

---

**Description** This paper sets out a basic overview of the GSSB priority areas for 2017-2019. The Work Program will be released for public comment once this draft has been approved by the GSSB.

---

Discussion document - This document does not represent the official position of the GSSB

# Contents

<b>Contents</b> .....	<b>2</b>
<b>Draft GSSB Work Program: 2017-2019</b> .....	<b>3</b>
Overview .....	3
Description of priority work areas .....	4
a) Support the implementation of the GRI Standards (Q4 2016-Q2 2017).....	4
b) Review and update GRI Standards on a regular basis (commencing Q1 2017).....	4
c) Develop additional topic-specific Standards on a regular basis (commencing Q2 2017).....	5
d) Develop sector-specific content (commencing 2017) .....	6
e) Issue authoritative interpretations and guidance, and maintain an FAQ resource (ongoing) .....	6
f) Develop new guidance for specific groups of reporters (commencing 2017 or 2018)....	6
g) Collaborate with key partners to reduce the burden on reporters and increase the uptake of the GRI Standards (ongoing) .....	7
h) Provide technical input on programs, products and services developed by GRI (ongoing) .....	7
i) Carry out monitoring on the use of GRI Standards (ongoing).....	8
j) Initiate collaborations and projects to improve the quality of reporting (ongoing) .....	8

# Draft GSSB Work Program: 2017-2019

## Overview

During the calendar years 2017-2019, the GSSB will oversee the following priority work areas for the GRI Standards Division. Please note that these areas are not listed in order of importance.

### **Request for stakeholder input**

*Stakeholders are invited to give feedback on the priority work areas outlined in this Draft Work Program and suggest further work areas for the consideration of the GSSB.*

### **Development and maintenance of the GRI Standards**

- a) Support the implementation of the GRI Standards
- b) Review and update GRI Standards on a regular basis
- c) Develop additional topic-specific Standards on a regular basis
- d) Develop sector-specific content for the GRI Standards
- e) Issue authoritative interpretations and guidance as required, and maintain an FAQ resource
- f) Develop guidance for specific groups of reporters
- g) Collaborate with key partners to reduce the burden on reporters and increase the uptake of the GRI Standards

### **Other work areas**

- h) Provide technical feedback on programs, products and services developed by GRI
- i) Carry out monitoring on the use of GRI Standards
- j) Initiate collaborations and projects to improve the quality of reporting

## Description of priority work areas

### a) Support the implementation of the GRI Standards (Q4 2016-Q2 2017)

This area focuses on providing the training, communication, and other supporting resources to help G4 users transition smoothly to the GRI Standards. Expected activities and deliverables include:

- producing high-level communications on the new GRI Standards, such as brochures and a short video summarizing the main new features of the Standards (Q4 2016 / Q1 2017)
- developing detailed mapping documents showing the transition of G4 contents to the GRI Standards (Q4 2016 / Q1 2017)
- updating global training materials to reflect the changes in the new GRI Standards (Q4 2016 / Q1 2017)
- preparing and delivering a series of webinars to communicate about and answer questions on the key features of the new GRI Standards (Q4 2016 / Q1 2017)
- launching the GRI Standards in key markets (Q4 2016 / Q1 2017)
- coordinating the translations of the GRI Standards into high-priority languages: these will likely include Spanish, Portuguese, German, French, Chinese, and Japanese (Q4 2016-Q2 2017)

#### **Request for stakeholder input**

*Stakeholders are invited to give feedback on whether they agree with these activities and deliverables and suggest additional ones that aid the implementation of the GRI Standards.*

### b) Review and update GRI Standards on a regular basis (commencing Q1 2017)

After the release of the GRI Standards, the GSSB will commit to reviewing and updating a portion of the Standards on an annual basis. It is expected that six topic-specific Standards will be prioritized for review in 2017, with a similar number reviewed in 2018 and 2019.

Priority areas will be identified by the GSSB based on stakeholder feedback through the GSSB's public consultations, as well as research carried out by the Standards Division and third parties on behalf of the GSSB.

The GSSB will publish a schedule for the development of new topic Standards on an annual basis between 2017-2019. Following the GSSB's [Due Process Protocol](#), a Project Working Group or Ad-hoc Technical Committee will be formed to lead the review process for each Standard to be updated. These groups will provide technical expertise to help ensure that the revised standards reflect best practice sustainability reporting and recent content developments, and align with authoritative intergovernmental instruments where applicable.

As part of the review process, the GSSB will establish expert networks for particular issues, with the aim of maintaining these networks beyond the lifetime of the initial review project. The networks will have a dual purpose: 1. Draw attention to the GRI Standards and the related

engagement opportunities; 2. Assist the GSSB in assessing the need for further updates to topic-specific Standards in future.

#### **Standards currently identified for review in 2017:**

The following GRI Standards have been identified for review and updates in 2017, based on stakeholder and GSSB feedback. This list is subject to change based on comments received during the public comment periods on the draft GRI Standards, and on this draft GSSB Work Program:

1. *SRS 603: Occupational Health and Safety*
2. *SRS 504: Biodiversity*
3. *SRS 401: Economic Performance*
4. *SRS 506: Effluents and Waste*

#### **Standards currently identified for review in 2018:**

1. *SRS 101: Foundation (in accordance options)*
2. *SRS 301: Management Approach (description of topic Boundary)*

#### **Request for stakeholder input**

*Stakeholders are invited to give feedback on whether they agree with these priorities, or whether other GRI Standards (topics) should be higher priorities for review.*

### **c) Develop additional topic-specific Standards on a regular basis (commencing Q2 2017)**

When the GSSB has identified content that requires an additional Standard, the Standards Division will undertake this work in line with the [Due Process Protocol](#). New Standards might be required in order to cover additional sustainability topics, or to reflect changes in the structure of the GRI Standards.

The GSSB will reserve capacity to develop an estimated two new topic Standards on an annual basis.

Priority areas will be identified by the GSSB based on feedback from stakeholders during public consultations, research carried out by the Standards Division and third parties on behalf of the GSSB, and the outcomes of the development of new sector-specific content.

The GSSB will publish a schedule for the development of new topic Standards, on an annual basis, from 2017 to 2019.

#### **New Standards identified for development in 2017:**

The following topics have been identified for development as Standards in 2017, based on stakeholder feedback. This list is subject to change based on comments received during the public consultation on the draft GRI Standards, and on this draft GSSB Work Program:

1. *Tax and Payments to Governments (related to review of SRS 401: Economic Performance).*
2. *Toxics (identified as a priority during the G4 process)*

***Request for stakeholder input***

*Stakeholders are invited to give feedback on whether they agree with these priorities for new Standards to be developed in 2017, or whether different topics should be prioritized.*

**d) Develop sector-specific content (commencing 2017)**

The GSSB will develop sector-specific content to augment the GRI Standards, in order to meet the need for globally-authoritative information requests on the sector level. These contents will be developed through an independent multi-stakeholder process. The offering will identify material topics for each sector, and provide the related evidence. This work will also help to identify topics with the potential to be developed as GRI Standards in future.

The aim is to have a significant portion of high-impact sectors covered by the end of this three-year Work Program.

***Request for stakeholder input***

*Stakeholders are invited to give feedback on priorities for high-impact sectors to be covered.*

**e) Issue authoritative interpretations and guidance, and maintain an FAQ resource (ongoing)**

The GSSB will enable users to submit questions and feedback about the application of the GRI Standards through dedicated channels.

Where needed, the GSSB will develop authoritative FAQ or interpretation documents, or provide additional guidance to address issues identified by users. This work area will include:

- continuing to operate the 'Guidelines inbox' service for users of the G4 Guidelines (2017)
- developing a specific process for answering and tracking questions of interpretation (Q4 2016 / Q1 2017), including making the interpretations publicly available and communicating them to all affected parties

***Request for stakeholder input***

*Stakeholders are invited to give feedback on whether they agree with these activities and deliverables.*

**f) Develop new guidance for specific groups of reporters (commencing 2017 or 2018)**

The GSSB will invest resources in developing new approaches for engaging high-priority groups of new reporters, such as small and medium enterprises (SMEs).

These offerings will target specific audiences that have previously had low uptake of the GRI Guidelines, such as SMEs and reporters in developing countries. Of equal relevance are those companies that face regulatory requirements to disclose non-financial information, and membership organizations that have reporting requirements for members, which could potentially be fulfilled by a report based on the GRI Standards.

With the release of the GRI Standards in 2016, there will be opportunities to create tailored offerings for specific audiences. Any new developments will have to balance the benefits of accessibility for new reporters (i.e., lower barriers to entry) with maintaining the credibility of the GRI Standards, ensuring they are not undermined by the perception of easier offerings.

New groups of reporters will be identified and prioritized based on input from public consultation periods and the strategic priorities of the GSSB.

***Request for stakeholder input***

*Stakeholders are invited to give feedback on high-priority groups of new reporters for which offerings should be developed.*

**g) Collaborate with key partners to reduce the burden on reporters and increase the uptake of the GRI Standards (ongoing)**

The GSSB will dedicate resources to manage existing strategic partnerships and proactively engage with new partners where applicable. This work area will include:

- regular communication and engagement with existing and new partners
- carrying out a scoping exercise to identify strategic opportunities to better align the GRI Standards with other reporting instruments, with the aim of reducing the reporting burden and enabling more harmonized reporting
- updating selected 'linkage documents' to align with the new GRI Standards, and assessing the need for additional linkage documents

**h) Provide technical input on programs, products and services developed by GRI (ongoing)**

The GSSB will reserve capacity to review programs, products and services developed by GRI that reference or build on the contents of the GRI Standards. This includes, for example, training materials, presentations, and services for reporters. The aim of this work is to ensure the quality and consistency of technical content in any materials that reference the GRI Standards.

### **i) Carry out monitoring on the use of GRI Standards (ongoing)**

The GSSB will reserve capacity to review emerging reporting practice based on the GRI Standards. This monitoring work will help the GSSB better understand how the GRI Standards are applied in practice, and highlight areas for future review or updating.

The GSSB will explore possibilities to partner with third parties for its monitoring activities.

### **j) Initiate collaborations and projects to improve the quality of reporting (ongoing)**

The GSSB will reserve capacity to play a proactive role in improving the quality of reporting using the GRI Standards. This work area aims to strengthen trust in reported information, and therefore the credibility of the GRI Standards themselves.

The issue of quality will become even more important in future, with policy makers and regulators evaluating the outcomes of their initiatives, and the increased use of reported information in internal and external decision-making processes.

Investing resources to identify credibility and trust mechanisms, and their implications, is a critical next step for enabling the GSSB to safeguard the Standards' credibility and robustness.